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IN VACATION.

Q. Why is a lawyer like a restless sleeper?

A. He lies first on one side and then on the other.—Ex.

Who Was It?—"Behind the altar," said the cathedral guide to a party of tourists, "lies Richard II. In the churchyard outside lies Mary, Queen of Scots. And who"—halting above an unmarked flagging in the stone floor and addressing a tourist from London—"who do you think, sir, is a-lying 'ere on this spot?"

"Well, answered the Cockney, "I don't know for sure, but I have my suspicions."—London Opinion.

Patent Talk.—"I like your speech, mister," declared the rural attorney who was visiting the city. "What kind of a lawyer are you?"

"I'm a patent lawyer."

"Well, you advanced some good ideas. Have you got a patent on that line of talk?"—Louisville Courier-Journal.

BOOK REVIEWS.

All book reviews are by the Editor-in-Chief unless otherwise expressly stated.

A Treatise on the Law of Inheritance Taxation, with Practice and Forms. 2nd Edition, by Lafayette B. Gleason, Attorney for State Comptroller for New York City, and Alexander Otis, of the New York City Bar Specialist in Inheritance Taxation. Albany and New York City. Matthew Bender & Company, Inc. 1919. Price \$10.00.

We had occasion to criticize most favorably the first edition of this book, which is now the standard text book on the subject throughout the United States. It is not only the best but the newest work on the subject. During the past five years the Federal tax has been imposed and forty states have amended their statutes or adopted new ones. Every lawyer who either has an estate to settle or is counsel for personal representatives should have this book on his shelves, especially the attorney for any estate owning stock in any domestic corporation. Most of the profession who have not studied the subject will not only be astonished but horrified to find that it is barely possible the unfortunate estate he represents may have to pay a dozen different inheritance taxes, as well as a tax in the state of domicile and one to the Federal Government. In a late